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Annual Abstract Accounts.

Previous

50230/41
51690/41

Subsequent

PUT BY

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5-22-97
1997

C. I. N.

Transferred from
5769074

1. Abstract Account 1942-1944.
2. D. C. A. etc (1) ————— 5-1-46. 2
3. Abstract Account 1942-1944.
4. Abstract Account as at 31-12-45.
5. Abstract Account 1-1-46 — 31-3-46.
6. Annual Abstract Account 1945
7. G. G. Malaya (Brunei) ———— Desp. 5 ———— 11-9-47

Edy

51590/47

BRUNEI

NO. 5

Colonial Office,

Church House,

Great Smith Street,

S. W. I.

// September, 1947.

Sir,

I have the honour to transmit to you for your information, the accompanying Statements of Accounts of the State of Brunei for the period from the 1st January, 1942 to the 31st December, 1945, together with the Auditors Reports.

2. In forwarding these Statements of Account the Director of Colonial Audit states that they have been compiled from records of assets and liabilities held in this country or by Agents outside Malaya. They take no account of the /balances

GOVERNOR-GENERAL

THE RIGHT HONOURABLE MALCOLM MACDONALD.

balances other than these held and recorded by
Agents outside Malaya.

I have the honour to be

Sir,

Your most obedient,

humble servant,

(Sgd.) Ivor Thomas

(For the Secretary of State)

51690/47

C. O.

Miss North 28/8.

Miss Amber 28/8 fs.

Mr.

Mr.

C. D.

R. 1- SEP

D. 10/9

Permt. U.S. of S.

Parly. U.S. S.

Secretary of State.

11 SEP 1947

August, 1947

Your Reference.....

DRAFT.

Sir,

Governor-General

Malaya
(Brunei)

No. 5

one copy incl.
to 3 & 15.

I have the honour to transmit
to you for your information,
the accompanying Statements
of Accounts of the State of
for the period from the 1st January 1942
to the 31st December, 1945
Brunei, together with the
Auditors Reports

FURTHER ACTION.

2. In forwarding these
Statements of Account the
Director of Colonial Audit states
that they have been compiled
from records of assets and

liabilities held in this
country or by Agents outside

Malaya. They take no account
of the balances other than these
held and recorded by Agents
outside Malaya.

I have,
etc.

UNFEDERATED MALAY STATES.

BRUNEI.

ANNUAL ABSTRACT ACCOUNT 1945.

REPORT of the AUDITOR On the Account of BRUNEI
as recorded in the accounts kept by the Malayan
Accountant in London, for the year ended the
31ST of DECEMBER 1945.

As certified thereon the Abstract Account,
together with the Balance Sheet on the 31st December 1945,
has been examined.

2. The method of dealing with the war-time accounts
from the fall of Malaya to the 31st December 1944 was set
out in the Audit Report on those Accounts No. 5592/1 of the
10th January 1946, and the qualifications and explanations
set out in paragraph 2 of that Report, apply equally to
this Account.

3. The accounts relating to the Post Office
Savings Bank and the investment of its funds, were taken
over by the Malaya Planning Unit Officer, and the Fund and
Investment Accounts have, therefore, been eliminated from the
Ledger Accounts kept in London.

4. No verification of the investments was possible,
as the Comptroller and Auditor General's certificate has
been sent to Malaya.

C. Subontague

AUDITOR.

7 JAN 1947

BRUNEI.

BALANCE SHEET.

as at

31st, DECEMBER, 1945.

LIABILITIES.

£. s. d.

£. s. d.

CURRENT ACCOUNTS.

Malaya Unallocated.

16. 13. 1.

SUNDRY FUNDS.

General Reserve.

104,904. 1. -.

Opium Revenue Replacement Reserve.

29,079. 14. 2.

GENERAL REVENUE BALANCE.

Balance on 1.1.45.

52,263. 8. 11.

Income to 31.12.45.

5,153.	4.	5.
57,416.	13.	4.

Expenditure to 31.12.45.

542.	18.	4.
------	-----	----

56,873. 15. -.

£ 190,874. 3. 3.

=====

ASSETS.

£. s. d.

£. s. d.

CASH.

With Crown Agents.

820. 8. 10.

Joint Colonial Fund.

11,000. -.

11,820. 8. 10.

INVESTMENTS.

Surplus Funds.

45,069. 19. 3.

General Reserve.

104,904. 1. -.

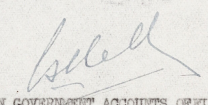
Opium Revenue Replacement Reserve.

29,079. 14. 2.

£ 190,874. 3. 3.

=====

Note: Investments are shown at Nominal Values.


 MALAYAN GOVERNMENT ACCOUNTS OFFICE.
 2/2/46

9

BRUNEI.
ABSTRACT OF RECEIPTS.

FOR THE FISCAL YEAR, 1945.

1st NOVEMBER, 1944 to 31st DECEMBER, 1944.

HEADS OF REVENUE.

1. Interest.

1. On Investments General Reserve.
2. On Investments Surplus Funds.
3. On Joint Colonial Fund.

£. s. d.

£. s. d.

3,657. 16. 4.

1,343. 12. 8.

151. 13. 5.

5,153. 4. 5.

2. Miscellaneous Receipts.

1. Transfers from Malayan Currency Surplus Fund.
2. Recoveries of overpayments made in previous years.
3. Miscellaneous.

- . - .

- . - .

- . - .

- . - .

Total Revenue.

5,153. 4. 5.

BELOW THE LINE ACCOUNTS.

Sundry Funds.
General Reserve.

Opium Revenue Replacement Reserve.

Post Office Savings Bank.

" " " " Uninvested Income.

Joint Colonial Fund.

Investments.
Surplus Funds.

General Reserve.

Opium Revenue Replacement Reserve.

Post Office Savings Bank.

Current Accounts.
Malaya (Unallocated).

- . - .

1,096. 6. 9.

- . - .

- . - .

- . - .

- . - .

- . - .

480. 15. 5.

- . - .

45. - . - .
6,775. 61. 7.

272. 12. 9.

£7,047. 19. 4.

BALANCE ON 1.1.45.

Seell
MALAYAN GOVERNMENT ACCOUNTS OFFICE.
2/12/46

9A

The above Accounts have been examined by me. I have obtained all the information and explanations that I have required, and I certify, as a result of this audit, that in my opinion the Accounts are correct, subject to the observations in the attached report.

C. L. Loutague

Auditor.

7 JAN 1947

10

BRUNEI.

ABSTRACT OF PAYMENTS.

FOR THE FISCAL YEAR, 1945.

1st, NOVEMBER, 1944 to 31st, DECEMBER, 1944.

HEADS OF EXPENDITURE.

1. Pensions, Retired Allowances, Gratuities, etc.

- 1. Superannuation and Special Allowances.
- 2. Gratuities.

£. s. d.

£. s. d.

526. 6. 4.

— . — . — .

526. 6. 4.

2. Personal Emoluments.

- 1. Salaries and Allotments.

45. —. —.

3. Stores.

Cr. 33. 16. 5.

4. Miscellaneous Services.

- 1. Crown Agents Departmental Charges.
- 2. Subscriptions and Contributions.
- 3. Miscellaneous.

5. 8. 5.

— . — . — .

— . — . — .

5. 8. 5.
542. 16. 4.

Total Expenditure.

BELOW THE LINE ACCOUNTS.

Sundry Funds.
General Reserve.

— . — . — .

Opium Revenue Replacement Reserve.

— . — . — .

Post Office Savings Bank.

67. 10. —.

Joint Colonial Fund.

4,000. —. —.

Investments.
Surplus Funds.

General Reserve.

— . — . — .

Opium Revenue Replacement Reserve.

1,577. 2. 2.

Post Office Savings Bank.

— . — . — .

Current Accounts.
Malaya Unallocated.

40. —. —.
6,227. 10. 6.

320. 8. 10.

£7,047. 19. 4.

BALANCE ON 31.12.45.

Isell
MALAYAN GOVERNMENT ACCOUNTS OFFICE.
2/12/46

End. to (9) on 5/690/46

BRUNEL.

ABSTRACT OF RECEIPTS.

FOR THE PERIOD.

1st, January 1946 to 31st, March, 1946.

11

Heads of Revenue.	£.	s.	d.	£.	s.	d.
<u>1. Interest.</u>						
1. On Investments General Reserve.	1,056.	18.	0.			
2. On Investments Surplus Funds.	225.	0.	0.			
3. On Joint Colonial Fund.	<u>40.</u>	<u>6.</u>	<u>4.</u>	1,322.	4.	4.
<u>2. Miscellaneous Receipts.</u>						
1. Transfers from Malayan Currency Surplus Fund.	-.	-.	-.			
2. Recoveries of overpayments made in previous years.	-.	-.	-.			
3. Miscellaneous.	<u>-.</u>	<u>-.</u>	<u>3.</u>	<u>-.</u>	<u>-.</u>	<u>3.</u>
<u>Total Revenue.</u>				1,322.	4.	7.
<u>Below the Line Accounts.</u>						
<u>Sundry Funds.</u>						
General Reserve.				-.	-.	-.
Opium Revenue Replacement Reserve.				370.	3.	3.
Post Office Savings Bank.				-.	-.	-.
" " " " uninvested income.				-.	-.	-.
Joint Colonial Fund.				-.	-.	-.
<u>Investments.</u>						
Surplus Funds.				-.	-.	-.
General Reserve.				-.	-.	-.
Opium Revenue Replacement Reserve.				-.	-.	-.
Post Office Savings Bank.				-.	-.	-.
<u>Current Accounts.</u>						
Malaya (Unallocated).				<u>1,692.</u>	<u>7.</u>	<u>10.</u>
Balance on 1.1.1946.				<u>820.</u>	<u>8.</u>	<u>10.</u>
				£2,512.	16.	8.
				=====		

Islell

MALAYAN GOVERNMENT'S ACCOUNTS OFFICE.

11/12/46

BRUNEI.
ABSTRACT OF PAYMENTS.
FOR THE PERIOD.
1st, January, 1946 to 31st, March, 1946.

12

	£. s. d.	£. s. d.
<u>Heads of Expenditure.</u>		
<u>1. Pensions, Retired Allowances, Gratuities, etc.</u>		
1. Superannuation and Special Allowances.	125. 15. 7.	
2. Gratuities.	<u>- - -</u>	125. 15. 7.
<u>2. Personal Emoluments.</u>		
1. Salaries and Allotments.		- - -
<u>3. Stores.</u>		- - -
<u>4. Miscellaneous Services.</u>		
1. Crown Agents Departmental Charges. (d) Postage & other contingencies.	1. 8. 7.	
2. Subscriptions and Contributions.	- - -	
3. Miscellaneous.	<u>- - -</u>	<u>1. 8. 7.</u>
<u>Total Expenditure.</u>		127. 4. 2.
<u>Below the Line Accounts.</u>		
<u>Sundry Funds.</u>		
General Reserve.		- - -
Opium Revenue Replacement Reserve.		11. 9. 2.
Post Office Savings Bank.		- - -
Joint Colonial Fund.		2,000. 0. 0.
<u>Investments.</u>		
Surplus Funds.		- - -
General Reserve.		- - -
Opium Revenue Replacement Reserve.		358. 14. 1.
Post Office Savings Bank.		- - -
<u>Current Accounts.</u>		
Malaya Unallocated.		<u>- - -</u>
		2,497. 7. 5.
Balance on 31.3.46.		<u>15. 9. 3.</u>
		£2,512. 16. 8.

MALAYAN GOVERNMENT ACCOUNTS OFFICE.

11/12/46

Encl. to (7) on 5/690/47

BRUNEI.

BALANCE SHEET.

as at

31st, DECEMBER, 1945.

12-A

LIABILITIES.

	£.	s.	d.	£.	s.	d.
<u>CURRENT ACCOUNTS.</u>						
Malaya Unallocated.				16.	13.	1.
<u>SUNDRY FUNDS.</u>						
General Reserve.				104,904.	1.	-.
Opium Revenue Replacement Reserve.				29,079.	14.	2.
<u>GENERAL REVENUE BALANCE.</u>						
Balance on 1.1.45.	52,263.	8.	11.			
Income to 31.12.45.	5,153.	4.	5.			
Expenditure to 31.12.45.	57,416.	13.	4.			
	542.	18.	4.	56,873.	15.	-.
				£ 190,874.	3.	3.

ASSETS.

	£.	s.	d.	£.	s.	d.
<u>CASH.</u>						
With Crown Agents.	820.	8.	10.			
Joint Colonial Fund.	11,000.	-.	-.	11,820.	8.	10.
<u>INVESTMENTS.</u>						
Surplus Funds.				45,069.	19.	3.
General Reserve.				104,904.	1.	-.
Opium Revenue Replacement Reserve.				29,079.	14.	2.
				£ 190,874.	3.	3.

Note: Investments are shown at Nominal Values.

MALAYAN GOVERNMENT ACCOUNTS OFFICE.

Isell
2/1/46

13

FOR THE REGION YEAR, 1945.

1944, 1945, 1946, 1947, 1948, 1949, 1950, 1951, 1952, 1953, 1954, 1955, 1956, 1957, 1958, 1959, 1960, 1961, 1962, 1963, 1964, 1965, 1966, 1967, 1968, 1969, 1970, 1971, 1972, 1973, 1974, 1975, 1976, 1977, 1978, 1979, 1980, 1981, 1982, 1983, 1984, 1985, 1986, 1987, 1988, 1989, 1990, 1991, 1992, 1993, 1994, 1995, 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025, 2026, 2027, 2028, 2029, 2030, 2031, 2032, 2033, 2034, 2035, 2036, 2037, 2038, 2039, 2040, 2041, 2042, 2043, 2044, 2045, 2046, 2047, 2048, 2049, 2050, 2051, 2052, 2053, 2054, 2055, 2056, 2057, 2058, 2059, 2060, 2061, 2062, 2063, 2064, 2065, 2066, 2067, 2068, 2069, 2070, 2071, 2072, 2073, 2074, 2075, 2076, 2077, 2078, 2079, 2080, 2081, 2082, 2083, 2084, 2085, 2086, 2087, 2088, 2089, 2090, 2091, 2092, 2093, 2094, 2095, 2096, 2097, 2098, 2099, 2100, 2101, 2102, 2103, 2104, 2105, 2106, 2107, 2108, 2109, 2110, 2111, 2112, 2113, 2114, 2115, 2116, 2117, 2118, 2119, 2120, 2121, 2122, 2123, 2124, 2125, 2126, 2127, 2128, 2129, 2130, 2131, 2132, 2133, 2134, 2135, 2136, 2137, 2138, 2139, 2140, 2141, 2142, 2143, 2144, 2145, 2146, 2147, 2148, 2149, 2150, 2151, 2152, 2153, 2154, 2155, 2156, 2157, 2158, 2159, 2160, 2161, 2162, 2163, 2164, 2165, 2166, 2167, 2168, 2169, 2170, 2171, 2172, 2173, 2174, 2175, 2176, 2177, 2178, 2179, 2180, 2181, 2182, 2183, 2184, 2185, 2186, 2187, 2188, 2189, 2190, 2191, 2192, 2193, 2194, 2195, 2196, 2197, 2198, 2199, 2200, 2201, 2202, 2203, 2204, 2205, 2206, 2207, 2208, 2209, 2210, 2211, 2212, 2213, 2214, 2215, 2216, 2217, 2218, 2219, 2220, 2221, 2222, 2223, 2224, 2225, 2226, 2227, 2228, 2229, 2230, 2231, 2232, 2233, 2234, 2235, 2236, 2237, 2238, 2239, 2240, 2241, 2242, 2243, 2244, 2245, 2246, 2247, 2248, 2249, 2250, 2251, 2252, 2253, 2254, 2255, 2256, 2257, 2258, 2259, 2260, 2261, 2262, 2263, 2264, 2265, 2266, 2267, 2268, 2269, 2270, 2271, 2272, 2273, 2274, 2275, 2276, 2277, 2278, 2279, 2280, 2281, 2282, 2283, 2284, 2285, 2286, 2287, 2288, 2289, 2290, 2291, 2292, 2293, 2294, 2295, 2296, 2297, 2298, 2299, 2300, 2301, 2302, 2303, 2304, 2305, 2306, 2307, 2308, 2309, 2310, 2311, 2312, 2313, 2314, 2315, 2316, 2317, 2318, 2319, 2320, 2321, 2322, 2323, 2324, 2325, 2326, 2327, 2328, 2329, 2330, 2331, 2332, 2333, 2334, 2335, 2336, 2337, 2338, 2339, 2340, 2341, 2342, 2343, 2344, 2345, 2346, 2347, 2348, 2349, 2350, 2351, 2352, 2353, 2354, 2355, 2356, 2357, 2358, 2359, 2360, 2361, 2362, 2363, 2364, 2365, 2366, 2367, 2368, 2369, 2370, 2371, 2372, 2373, 2374, 2375, 2376, 2377, 2378, 2379, 2380, 2381, 2382, 2383, 2384, 2385, 2386, 2387, 2388, 2389, 2390, 2391, 2392, 2393, 2394, 2395, 2396, 2397, 2398, 2399, 2400, 2401, 2402, 2403, 2404, 2405, 2406, 2407, 2408, 2409, 2410, 2411, 2412, 2413, 2414, 2415, 2416, 2417, 2418, 2419, 2420, 2421, 2422, 2423, 2424, 2425, 2426, 2427, 2428, 2429, 2430, 2431, 2432, 2433, 2434, 2435, 2436, 2437, 2438, 2439, 2440, 2441, 2442, 2443, 2444, 2445, 2446, 2447, 2448, 2449, 2450, 2451, 2452, 2453, 2454, 2455, 2456, 2457, 2458, 2459, 2460, 2461, 2462, 2463, 2464, 2465, 2466, 2467, 2468, 2469, 2470, 2471, 2472, 2473, 2474, 2475, 2476, 2477, 2478, 2479, 2480, 2481, 2482, 2483, 2484, 2485, 2486, 2487, 2488, 2489, 2490, 2491, 2492, 2493, 2494, 2495, 2496, 2497, 2498, 2499, 2500, 2501, 2502, 2503, 2504, 2505, 2506, 2507, 2508, 2509, 2510, 2511, 2512, 2513, 2514, 2515, 2516, 2517, 2518, 2519, 2520, 2521, 2522, 2523, 2524, 2525, 2526, 2527, 2528, 2529, 2530, 2531, 2532, 2533, 2534, 2535, 2536, 2537, 2538, 2539, 2540, 2541, 2542, 2543, 2544, 2545, 2546, 2547, 2548, 2549, 2550, 2551, 2552, 2553, 2554, 2555, 2556, 2557, 2558, 2559, 2560, 2561, 2562, 2563, 2564, 2565, 2566, 2567, 2568, 2569, 2570, 2571, 2572, 2573, 2574, 2575, 2576, 2577, 2578, 2579, 2580, 2581, 2582, 2583, 2584, 2585, 2586, 2587, 2588, 2589, 2590, 2591, 2592, 2593, 2594, 2595, 2596, 2597, 2598, 2599, 2600, 2601, 2602, 2603, 2604, 2605, 2606, 2607, 2608, 2609, 2610, 2611, 2612, 2613, 2614, 2615, 2616, 2617, 2618, 2619, 2620, 2621, 2622, 2623, 2624, 2625, 26

£. s. d.

5,153. 4. 5.

— — —

5, 153. 4. 5.

— — —

— — —

£7,047. 19. 4.

MALAYAN GOVERNMENT ACCOUNTS OFFICE.

2/2/46

14

BRUNEI.

ABSTRACT OF PAYMENTS.

FOR THE YEAR, 1945.

1st, JANUARY, 1945 to 31st, DECEMBER, 1945.

HEADS OF EXPENDITURE.

1. Pensions, Retired Allowances, Gratuities, etc.

1. Superannuation and Special Allowances.

2. Gratuities.

£. s. d.

526. 6. 4.

— — —

£. s. d.

526. 6. 4.

2. Personal Emoluments.

1. Salaries and Allotments.

45. —. —.

3. Stores.

Or. 33. 16. 5.

4. Miscellaneous Services.

1. Crown Agents Departmental Charges.

5. 8. 5.

2. Subscriptions and Contributions.

— — —.

3. Miscellaneous.

— — —.

Total Expenditure.

5. 8. 5.
542. 18. 4.

BELOW THE LINE ACCOUNTS.

Sundry Funds.

General Reserve.

— — —.

Opium Revenue Replacement Reserve.

— — —.

Post Office Savings Bank.

67. 10. —.

Joint Colonial Fund.

4,000. —. —.

Investments.

Surplus Funds.

— — —.

General Reserve.

— — —.

Opium Revenue Replacement Reserve.

1,577. 2. 2.

Post Office Savings Bank.

— — —.

Current Accounts.

Malaya Unallocated.

40. —. —.

6,227. 10. 6.

820. 8. 10.

£7,047. 19. 4.

BALANCE ON 31.12.45.

MALAYAN GOVERNMENT ACCOUNTS OFFICE.

2/12/46

4

For. 51690

STANDARD

CROWN

STANDARD

CROWN

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STANDARD

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BRUNEI.ABSTRACT ACCOUNT 1942 - 1944.

REPORT of the AUDITOR on the ACCOUNT of the UNFEDERATED
MALAY STATE of BRUNEI for the three years ended the
31ST DECEMBER 1944.

As certified thereon the Abstract Account together
with the Balance Sheet on the 31st December 1944, has
been examined.

Opening Entries.

2. The Crown Agents Account Current was available for
November 1941 onwards and has been incorporated in the
Accounts as rendered. The verification of the opening
balance of the Crown Agents Account was made from the
Crown Agents records only. The Investment Accounts were
opened as at 1st. January 1942 and verification of the
opening balances was made from the list covered by the
Comptroller and Auditor General's certificate. The
following is a summary of the opening balances.

a. General Revenue Balance.

<u>Date.</u>	<u>Account.</u>	<u>Amount.</u>
1.11.41.	Joint Colonial Fund,	£6,000. 0. 0
"	Crown Agents; Cash:	428. 7. 9
1.1.42.	Surplus Balances Invested,	30,069. 19. 3
		<hr/> £36,498. 7. 0 <hr/>

b. Investments.

1.1.42.	General Reserve Fund,	£103,615. 4. 0
"	Opium Revenue Replacement Reserve Fund	25,765. 8. 3
"	Post Office Savings Bank	4,000. 0. 0

3. Post Office Savings Bank.

No details of this Account were available. The interest
on the securities belonging to the Post Office Savings Bank
prior to the 1st May 1942 amounting to £67. 10. 0 was
deposited in the general funds of the State. From that date
the interest has accumulated in the Fund. A withdrawal by a
depositor. . .

16A

BRUNEI
ABSTRACT OF PAYMENTS

FOR THE PERIOD

1st NOVEMBER, 1941 to 31st DECEMBER, 1944.

	£. s. d.	£. s. d.
Heads of Expenditure		
<u>1. Pensions, Retired Allowances, Gratuities, etc.</u>		
1. Superannuation and Special Allowances	1,634. 7. 10.	
2. Gratuities	<u>116. 13. 4.</u>	1,751. 1. 2.
<u>2. Personal Emoluments.</u>		
1. Salaries and Allotments		33. 8. 4.
<u>3. Stores.</u>		136. 16. 8.
<u>4. Miscellaneous Services.</u>		
1. Crown Agents Departmental Charges	26. 10. --.	
2. Subscriptions and Contributions	404. 7. 3.	
3. Miscellaneous	<u>7. 3.</u>	<u>431. 4. 6.</u>
Total Expenditure		2,352. 10. 8.
<u>Below the line Accounts.</u>		
Sundry Funds		
General Reserve		--. --. --.
Opium Revenue Replacement Reserve		842. 19. --.
Post Office Savings Bank		94. 3. 8.
Joint Colonial Fund		16,000. --. --.
Investments		
Surplus Funds		15,000. --. --.
General Reserve		15,777. 1. 10.
Opium Revenue Replacement Reserve		7,662. 3. 7.
Post Office Savings Bank		308. 15. 11.
Current Accounts		
Malaya Unallocated		<u>138. 10. --.</u>
		58. 176. 4. 8.
Balance on 31. 12. 44.		<u>272. 12. 9.</u>
		<u>£58,448. 17. 5.</u>

D. H. Tudor
D. H. TUDOR,
MALAYAN GOVERNMENTS ACCOUNTANT

18 DEC 1945

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BRUNEI
ABSTRACT OF RECEIPTS
FOR THE PERIOD

1st NOVEMBER, 1941 to 31st DECEMBER, 1944.

	£. s. d.	£. s. d.
Heads of Revenue		
<u>1. Interest.</u>		
1. On Investments General Reserve	11,855. 3. 5.	
2. On Investments Surplus Funds	3,223. 7. 4.	
3. On Joint Colonial Fund	<u>426. 14. 1.</u>	15,505. 4. 10.
<u>2. Miscellaneous Receipts.</u>		
1. Transfers from Malayan Currency Surplus Fund	2,226. 12. 4.	
2. Recoveries of overpayments made in previous years	333. 18. -.	
3. Miscellaneous	<u>51. 17. 5.</u>	<u>2,612. 7. 9.</u>
Total Revenue		18,117. 12. 7.
<u>Below the line Accounts.</u>		
Sundry Funds		
General Reserve		1,288. 17. -.
Opium Revenue Replacement Reserve		3,060. 18. 2.
Post Office Savings Bank		342. 19. 4.
" " " " uninvested income		67. 10. -.
Joint Colonial Fund		15,000. -. -.
Investments		
Surplus Funds		-. -. -.
General Reserve		14,488. 4. 10.
Opium Revenue Replacement Reserve		5,444. 4. 5.
Post Office Savings Bank		60. -. 3.
Current Accounts		
Malaya (Unallocated)		<u>150. 3. 1.</u>
		58,020. 9. 8.
Balance on 1.11.41.		<u>428. 7. 2.</u>
		<u>£58,448. 17. 5.</u>

M. M. M. M.
B. H. TUDOR,
MALAYAN GOVERNMENTS ACCOUNTANT.

18 DEC 1945

17A

BRUNEI
BALANCE SHEET

as at
31st DECEMBER, 1944.

<u>LIABILITIES</u>			
	£. s. d.	£. s. d.	
Current Accounts			
Malaya Unallocated		11.13. 1	
Sundry Funds			
General Reserve		104,904. 1. -	
Opium Revenue Replacement Reserve		27,983. 7. 5	
Post Office Savings Bank			
Balance on 1.11.41	4,000. - -		
Income to 31.12.44	342.18. 5		
	4,342.18. 5		
Withdrawals	34. 2. 9		
	4,248.15. 8		
Uninvested Income	67.10. -	4,316. 5. 8	
General Revenue Balance			
Balance on 1.11.41	36,498. 7. -		
Income to 31.12.44	18,117.12. 7		
	54,615.19. 7		
Expenditure to 31.12.44	2,352.10. 8	52,263. 8.11	
		<u>£ 139,478.16. 1</u>	

<u>ASSETS</u>			
	£. s. d.	£. s. d.	
Cash			
With Crown Agents	272.12. 9		
Joint Colonial Fund	7,000. - -	7,272.12. 9	
Investments			
Surplus Funds		45,069.19. 3	
General Reserve		104,904. 1. -	
Opium Revenue Replacement Reserve		27,983. 7. 5	
Post Office Savings Bank		4,248.15. 8	
		<u>£ 139,478.16. 1</u>	

NOTE: Investments are shown at Nominal Values.

The above Accounts have been examined by me. I have obtained all the information and explanations that I have required, and I certify, as a result of this audit, that in my opinion the Accounts are correct, subject to the observations in the attached report.

C. J. Loutague
Auditor.

10 JAN 1945

D. H. T. O'Connell
MALAYAN GOVERNMENT ACCOUNTANT

18 DEC 1945

End. to (1) on 51690/46
47

5592/1.

B R U N E I .

ABSTRACT ACCOUNT 1942 - 1944.

REPORT of the AUDITOR on the ACCOUNT of the UNFEDERATED
MALAY STATE of BRUNEI for the three years ended the
31ST DECEMBER 1944.

As certified thereon the Abstract Account together
with the Balance Sheet on the 31st December 1944, has
been examined.

Opening Entries.

2. The Crown Agents Account Current was available for
November 1941 onwards and has been incorporated in the
Accounts as rendered. The verification of the opening
balance of the Crown Agents Account was made from the
Crown Agents records only. The Investment Accounts were
opened as at 1st. January 1942 and verification of the
opening balances was made from the list covered by the
Comptroller and Auditor General's certificate. The
following is a summary of the opening balances.

a. General Revenue Balance.

<u>Date.</u>	<u>Account.</u>	<u>Amount.</u>
1.11.41.	Joint Colonial Fund,	£6,000. 0. 0
"	Crown Agents; Cash:	428. 7. 9
1.1.42.	Surplus Balances Invested,	50,069. 19. 3
		<hr/>
		£36,498. 7. 0

b. Investments.

1.1.42.	General Reserve Fund,	£103,615. 4. 0
"	Opium Revenue Replacement Reserve Fund	25,765. 8. 3
"	Post Office Savings Bank	4,000. 0. 0
3.	<u>Post Office Savings Bank.</u>	

No details of this Account were available. The interest
on the securities belonging to the Post Office Savings Bank
prior to the 1st May 1942 amounting to £67. 10. 0 was
deposited in the general funds of the State. From that date
the interest has accumulated in the Fund. A withdrawal by a
depositor. . .

depositor was met from the income derived from investments, but no verification of the holding of this particular depositor was undertaken by me.

4. Veritication of the investments and the funds in the hands of the Crown Agents at the 31st December 1944 has been made from the Comptroller and Auditor General's Certificate.

C. Suboutaque
AUDITOR.

10 JAN 1945

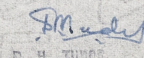
BRUNEI

ABSTRACT OF PAYMENTS

FOR THE PERIOD

1st NOVEMBER, 1941 to 31st DECEMBER, 1944.

	£. s. d.	£. s. d.
Heads of Expenditure		
<u>1. Pensions, Retired Allowances, Gratuities, etc.</u>		
1. Superannuation and Special Allowances	1,634. 7. 10.	
2. Gratuities	<u>116. 13. 4.</u>	1,751. 1. 2.
<u>2. Personal Emoluments.</u>		
1. Salaries and Allotments		33. 8. 4.
<u>3. Stores.</u>		136. 16. 8.
<u>4. Miscellaneous Services.</u>		
1. Crown Agents Departmental Charges	26. 10. -.	
2. Subscriptions and Contributions	404. 7. 3.	
3. Miscellaneous	<u>7. 3.</u>	<u>431. 4. 6.</u>
Total Expenditure		2,352. 10. 8.
<u>Below the line Accounts.</u>		
Sundry Funds		
General Reserve		-. -. -. .
Opium Revenue Replacement Reserve		842. 19. -. .
Post Office Savings Bank		94. 3. 8.
Joint Colonial Fund		16,000. -. -. .
Investments		
Surplus Funds		15,000. -. -. .
General Reserve		15,777. 1. 10.
Opium Revenue Replacement Reserve		7,662. 3. 7.
Post Office Savings Bank		308. 15. 11.
Current Accounts		
Malaya Unallocated		<u>138. 10. -. .</u>
		58,176. 4. 8.
Balance on 31.12.44.		<u>272. 12. 9.</u>
		<u>£58,448. 17. 5.</u>



D. H. TUPAS

MALAYAN GOVERNMENTS ACCOUNTANT.

18 DEC 1945

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BRUNEI
ABSTRACT OF RECEIPTS
FOR THE PERIOD

1st NOVEMBER, 1941 to 31st DECEMBER, 1944.

£. s. d.

£. s. d.

Heads of Revenue

1. Interest.

1. On Investments General Reserve	11,855. 3. 5.	
2. On Investments Surplus Funds	3,223. 7. 4.	
3. On Joint Colonial Fund	<u>426. 14. 1.</u>	15,505. 4. 10.

2. Miscellaneous Receipts.

1. Transfers from Malayan Currency Surplus Fund	2,226. 12. 4.	
2. Recoveries of overpayments made in previous years	333. 18. --	
3. Miscellaneous	<u>51. 17. 5.</u>	<u>2,612. 7. 9.</u>

Total Revenue

18,117. 12. 7.

Below the line Accounts.

Sundry Funds		1,288. 17. --
General Reserve		3,060. 18. 2.
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Post Office Savings Bank		67. 10. --
" " " " uninvested income		15,000. --. --
Joint Colonial Fund		--. --. --
Investments		14,488. 4. 10.
Surplus Funds		5,444. 4. 5.
General Reserve		60. --. 3.
Opium Revenue Replacement Reserve		<u>150. 3. 1.</u>
Post Office Savings Bank		58,020. 9. 8.
Current Accounts		<u>428. 7. 9.</u>
Malaya (Unallocated)		£58,448. 17. 5.
Balance on 1.11.41.		<u><u> </u></u>

F. M. M. S.
D. H. TUDOR
MALAYAN GOVERNMENTS ACCOUNTANT

18 DEC 1945

22
END

31st DECEMBER, 1944.

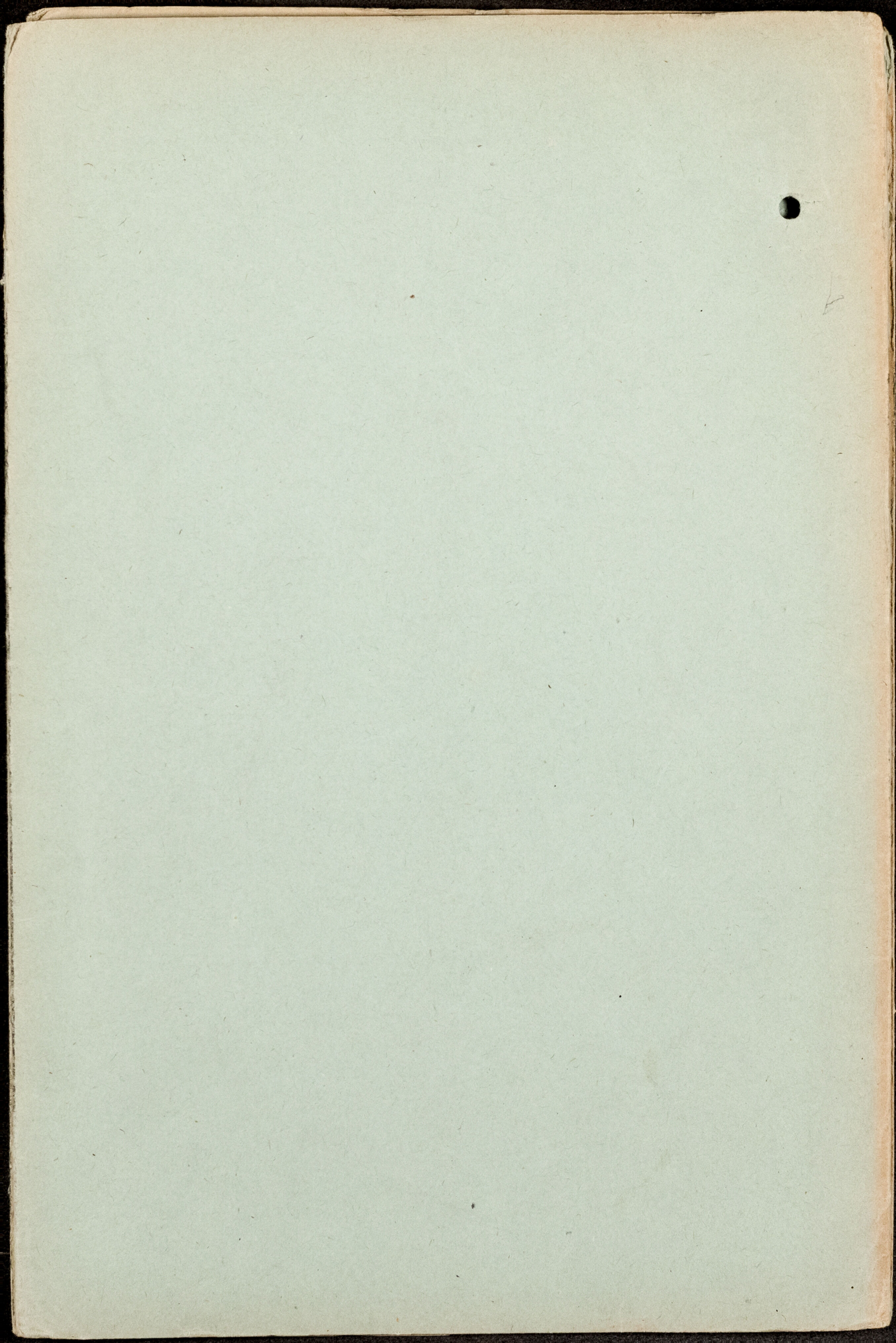
ASSETS

NOTE: Investments are shown at Nominal Values.

C. J. Loutaque
Auditor.
10 JAN 1946

S. M. M. M.
D. H. TUDU
MALAYAN GOVERNMENTS ACCOUNTANT

18 DEC 1945



Annual Abstract Accounts. 1947. MS Records of the British Colonial Office CO 943/1/19. The National Archives (Kew, United Kingdom). State Papers Online Colonial, link.gale.com/apps/doc/LFLOHJ121463640/SPOC?u=omni&sid=bookmark-SPOC&pg=1. Accessed 21 Dec. 2024.